



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 602
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

DR. KENNETH M. STONE, CPA
Internal Audit Executive

April 20, 2011

Sister Mary Ann Nestel, Executive Director
Carondelet Community Betterment Federation
6408 Michigan
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2011-CDA21)

Dear: Sister Mary Ann Nestel:

Enclosed is a report of the fiscal monitoring review of the Carondelet Community Betterment Federation, a not-for-profit organization, CDBG, for the period January 1, 2010, through December 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Carondelet Community Betterment Federation. Fieldwork was completed on March 31, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

Kenneth M. Stone
Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**CARONDELET COMMUNITY BETTERMENT FEDERATION
CONTRACT #10-10-81, #10-36-31 AND #10-HM-36-31
CFDA #14.218 AND #14.239**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-CDA21

DATE ISSUED: APRIL 20, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
CARONDELET COMMUNITY BETTERMENT FEDERATION
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	2
SUMMARY OF OBSERVATIONS	
Conclusion	3
Status of Prior Observations	3
A-133 Status	3
Summary of Current Observations	3

INTRODUCTION

Background

Contract Name: Carondelet Family Literacy Program
Carondelet Home Repair Program

Contract Numbers: 10-10-81 (Carondelet Family literacy Program)
10-36-31 (Carondelet Home Repair Program)
10-HM-36-31 (Carondelet Home Repair Program)

Contract Period: January 1, 2010 through December 31, 2010

CFDA Numbers: 14.218 (10-10-81 & 10-36-31)
14.239 (10-HM-36-31)

Contract Amounts: \$12,500 (10-10-81)
\$190,000 (10-36-31)
\$50,000 (10-HM-36-31)

Carondelet Family Literacy Program received the Community Development Block Grant (CDBG) to provide opportunities to approximately 30 primarily low and moderate-income adults to improve their education. This program was operated in the St. Paul's Community House located at 6522 Michigan.

Carondelet Home Repair Program received CDBG to assist homeowners in the Carondelet Community Betterment Federation service area, the Carondelet and Patch neighborhoods and the 11th Ward by providing home repair assistance to senior and disabled citizens.

Purpose

The purpose of the review was to determine the Carondelet Community Betterment Federation's (Agency) compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2010, through December 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on March 31, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-CDA36, issued December 14, 2010, noted no observations.

A-133 Status

According to a letter received from the Agency dated March 22, 2011, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2010, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.